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IN THE

Supreme Court of the United States

OCTOBER TERM, 1962.

No. 271

MAURICE L. DAVIS, Individually and as Trustee,
Petitioner,

vs.

ROMUALD M. SOJA, Internal Revenue Agent,
Respondent.

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT.

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The Scheffer Press, Inc.—ANdover 3-6850

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No.

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vs.

ROMUALD M. SOJA, Internal Revenue Agent,
Respondent.

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT.

To the Honorable Chief Justice and Associate Justices of the Supreme Court of the United States:

The petitioner Maurice L. Davis prays that a writ of certiorari be issued to review the judgment of the United States Court of Appeals for the Seventh Circuit, entered in this case on May 14, 1962.

OPINIONS BELOW.

The opinion of the Court of Appeals for the Seventh Circuit is attached to the certified copy of the record after numbered page 193 and is reprinted in Appendix B hereto, pages 4a-6a. This opinion has not been officially reported as yet, but is unofficially reported at 9 A.F.T.R. 2d 1526. The order and opinion of the District Court is set forth in the certified copy of the record at pages 182-185, is reprinted in Appendix B hereto, pages 7a-9a, and is unreported.

JURISDICTION.

The judgment of the Court of Appeals was entered on May 14, 1962. A petition for rehearing has not been filed. The jurisdiction of this Court is invoked under 28 U.S.C. Section 1254(1), 62 Stat. 928.

QUESTION PRESENTED.

The respondent Romuald M. Soja brought an action against the petitioner in the District Court seeking to require the petitioner to show cause why he should not be held in contempt for failure to obey an Internal Revenue Service summons, and requesting a Court order to compel compliance with the summons. After a brief hearing, the District Court ordered the petitioner to comply with the summons. Dismissing the petitioner's appeal from the District Court order, the Court of Appeals held that the order was interlocutory and non-appealable. The question presented is—

Whether a District Court order, pursuant to an action brought under Section 7604 of the Internal Revenue Code of 1954 (26 U.S.C. Sec. 7604), which directs compliance with a summons, is final and appealable under Section 1291 of Title 28 of the United States Code.

STATUTES INVOLVED.

The statutes involved are Section 1291 of the Judicial Code (28 U.S.C. Sec. 1291) and Sections 7602 and 7604 of the Internal Revenue Code of 1954 (26 U.S.C. Secs. 7602, 7604). The provisions of these statutes are reprinted in Appendix A hereto, at pages 1a-2a.

STATEMENT OF FACTS.

The respondent Romuald M. Soja, Internal Revenue Agent, on July 12, 1961 served eight summonses requir-

ing the petitioner to appear twelve days later at the offices of the Internal Revenue Service and to produce there for examination the extensive books, records and documents designated in the summonses. (R. 7-21, Exhs. "A" through "H" to the respondent's petition to the District Court). The petitioner appeared at the designated time and place but refused to produce the books, records and documents demanded, maintaining that the summonses were improper and without legal authority. (R. 22, 25-26, 39).

In a petition filed in the District Court on September 7, 1961, the respondent requested that "in accordance with provisions of Section 7604, Internal Revenue Code of 1954", a writ of attachment be issued requiring the petitioner to show cause why he should not be held for contempt and requesting that the Court order the petitioner to comply with the summonses. (R. 4-7). In answer to the petition, the petitioner (the respondent in the District Court) set forth the factual and legal grounds, based on the provisions of Sections 7602 and 7605(b) of the Internal Revenue Code of 1954, for his refusal to comply with the demands of the summonses. (R. 24-29). A short hearing was held in the District Court on September 26, 1961. (R. 32-59). On September 27, 1961, the District Court ordered the petitioner to comply with the summonses within two days. (R. 182-185) The petitioner immediately, on September 28, 1961, filed an appeal to the Court of Appeals for the Seventh Circuit. (R. 185). The Court of Appeals dismissed the appeal on the ground of lack of jurisdiction, holding that the order was interlocutory.

No writ of attachment was ever issued by the District Court and no arrest was made. (R. 1). The District Court did not adjudge the petitioner to be in contempt of administrative authority or otherwise in contempt.

REASONS FOR GRANTING THE WRIT.

I. The decision of the Court of Appeals, denying jurisdiction over the petitioner's appeal from the District Court order, is in direct conflict with decisions of several other Courts of Appeal and decisions of this Court.

The judgment of the Court of Appeals for the Seventh Circuit is squarely in conflict with decisions of several other Courts of Appeal. *O'Connor* v. *O'Connell*, 253 F. 2d 365, 365-367 (C.A. 1, 1958); *Mosseller* v. *United States*, 158 F. 2d 380, 383 (C.A. 2, 1946); *In re Albert Lindley Lee Memorial Hospital*, 209 F. 2d 122, 123 (C.A. 2, 1953), cert. den. sub nom. *Cincotta* v. *United States*, 347 U.S. 960 (1954); *Wall* v. *Mitchell*, 287 F. 2d 31 (C.A. 4, 1961); *Falsone* v. *United States*, 205 F. 2d 734, 737 (C.A. 5, 1953), cert. den. 346 U.S. 864 (1953); *Brownson* v. *United States*, 32 F. 2d 844, 845-846 (C.A. 8, 1929); *Martin* v. *Chadis Securities Co.*, 128 F. 2d 731, 734 (C.A. 9, 1942). These other Courts of Appeal have held that a District Court order to comply with an Internal Revenue Service summons is a final and appealable decision. The decisions, cited above, of the other Courts of Appeal cannot be reconciled with the decision of the Seventh Circuit Court below.

This sharp conflict was noted by the Court of Appeals below, in its opinion as follows:

> "We are cognizant that other Circuits have held that an order directing compliance entered pursuant to §7604 is final and appealable within the meaning of 28 U.S.C.A. §1291. In our considered judgment the opinions embodying such rulings have failed to recognize the distinction between a contempt proceeding initiated pursuant to §7604—which is not terminated

> by the order directing compliance—and other types of statutory enforcement procedures in which the enforcement order is the end of the proceeding, complete in itself, and the order, if not obeyed, the basis for a contempt adjudication in a separate proceeding."

Appendix B, *infra*, p. 6a.

In a recent case, the Court of Appeals for the Second Circuit also observed that the Court of Appeals for the Seventh Circuit has taken a unique view of the question of appellate jurisdiction in situations involving the enforcement of Internal Revenue Service summonses:

> "Applying that distinction, we have held that an order under §7404(a), 26 U.S.C.A. §7404(a), directing a person to testify is final and appealable, under 28 U.S.C.A. §1291 . . . (citations) . . . thereby necessarily joining the Fifth Circuit in its expressed disagreement with *Jarecki* v. *Whetstone*, 7 Cir., 1951, 192 F. 2d 121, which the Government nevertheless urges upon us here."

Application of Colton, 291 F. 2d 487, at p. 491 (C.A. 2, 1961); see also *O'Connor* v. *O'Connell*, 253 F. 2d 365, at p. 367 (C.A. 5, 1958).

Apart from the absolute inconsistency between the decision of the Court below and decisions of six other Courts of Appeals, it is believed that the decision of the Court of Appeals for the Seventh Circuit contradicts the opinions and reasoning of this Court in *Interstate Commerce Commission* v. *Brimson*, 154 U.S. 447, 489 (1894), *Ellis* v. *Interstate Commerce Commission*, 237 U.S. 434, 442 (1915); *First National Bank of Mobile* v. *United States*, 267 U. S. 576 (1925); and *Cobbledick* v. *United States*, 309 U.S. 323, 328-330 (1940). In these cases, this Court recognized that an order directing compliance with an administrative sum-

mons was final and reviewable. The provisions allowing enforcement of a Treasury summons under Section 7604 of the Internal Revenue Code do not endow compliance orders with any unusual characteristics from the standpoint of appealability and do not alter or modify the application of Section 1291 to such orders.

II. This case presents an important question affecting the administration of the internal revenue laws and the appellate jurisdiction of the federal courts.

The problems of audit and examination of tax returns by the Internal Revenue Service have multiplied in recent years, as the population of the United States and the revenue requirements of the federal government have increased and as the threshold of federal income taxation has been lowered. For the fiscal year ended June 30, 1961, more than 95,000,000 returns, including more than 61,000,000 individual income tax returns, were filed with the Internal Revenue Service, *Annual Report 1961 of Commissoner of Internal Revenue* (Washington, G.P.O., 1961), pp. 19, 128. The Internal Revenue Service examined almost 3,500,000 returns in that year, *Annual Report, op. cit.*, p. 27. Obviously it is highly important that the scope of the Service's authority to examine taxpayers' books and records, and limitations thereon under various circumstances, receive the fullest and most careful judicial consideration, both from the standpoint of taxpayers and of the Service.

In recent years there has been a swelling volume of litigation arising from the Internal Revenue Service's efforts to enforce summonses or taxpayers' efforts to limit summonses. Many of these cases have presented issues requiring and receiving detailed, careful consideration from the various Courts of Appeals. See, *e.g.*, *Falsone* v. *United States*, 205 F. 2d 734 (C.A. 5, 1953). District Court deci-

sions in different sections of the country are frequently in conflict with each other. Compare, as to the standing of a taxpayer to complain of a summons, *Arend* v. *De Masters*, 181 F. Supp. 761 (D.C. Ore. 1960) with *Albachten* v. *Corbett*, 156 F. Supp. 863 (D.C. Calif. 1957). These conflicts may well be reduced upon review by the Courts of Appeal. In the Courts of every Circuit which have considered the matter, except the Seventh Circuit, the right of appeal and review is recognized as a matter of course.

It is clearly desirable that orderly and uniform channels of judicial review prevail in all parts of the United States with respect to the scope and exercise of powers of such broad consequence to the federal tax system and to all of the citizens of the United States. Furthermore, it is equally important that the fundamental statute governing appeals from the district courts to the courts of appeal in the federal judicial system receive a consistent interpretation.

The question of reviewability in this situation has a public significance extending well beyond the immediate concerns of the parties. In the light of the decision below, action by this Court is required in order to establish consistency and uniformity in these important areas.

III. The decision of the Court of Appeals is in error.

The decision of the Court of Appeals below follows and affirms that Court's decision in the case of *Jarecki* v. *Whetstone*, 192 F. 2d 121 (1951). In both cases the Court has held that the compliance order of the District Court is interlocutory. As the opinion in the *Whetstone* case particularly makes clear, the interlocutory character of the order is founded on an analogy to examination of witnesses in the course of, or ancillary to, litigation that otherwise con-

tinues. *Cf. O'Malley* v. *Chrysler Corporation*, 160 F. 2d 35 (1947), cited as a basis for the *Whetstone* decision. 192 F. 2d at page 124.

Where an issue of the examination of a witness or his records has arisen in the course of a *continuing* judicial action, the disposition of that issue by order is "interlocutory" because the basic judicial action has not terminated. However, the courts have almost invariably recognized that an independent judicial proceeding which presents the issue of right of examination, is at an end when a decision on that issue disposes of it. *Ellis* v. *Interstate Commerce Commission*, 237 U.S. 434 (1915); *Cobbledick* v. *United States*, 309 U.S. 323 (1940); *Penfield Co.* v. *Securities and Exchange Commission*, 143 F. 2d 746, 748-749 (C.A. 1944), cert. den. 323 U.S. 768 (1944).

The decision and order of the District Court below was definitive.[1] Nothing more remained to be done except to execute the order of that Court. An appeal was thus appropriate "without the necessity of waiting for disobedience." *Cobbledick* v. *United States*, *op. cit.*, p. 330.

This Court has held, in a notable decision, that "Violations of an order are punishable as criminal contempt even though the order is set aside on appeal. . . . Orders . . . were to be obeyed until they expired or were set aside by appropriate proceedings, appellate or otherwise." *United States* v. *United Mine Workers of America*, 330 U.S. 258, 294 (1947); see also *Penfield Co.* v. *S.E.C.*, 330 U.S. 585 (1947); *Securities Exchange Commission* v. *Okin*,

[1] If the District Court order were truly interlocutory, it would appear that appellate jurisdiction would nevertheless be present under Section 1292(a)(1) of the Judicial Code, 28 U.S.C. Sec. 1292(a)(1). The order of the District Court would in effect constitute an interlocutory mandatory injunction.

137 F. 2d 862, 863 (C.A. 2, 1943). But if appeal is not to be permitted in the situation presented by this case, how is a wrongful order to be set aside? The implicit recommendation that the petitioner defy and disregard the order of the District Court, as a requirement for "additional" finality, would mock justice and sensible procedure. Both technical considerations of the finality rule and sound policy support the right to appeal and point out the error of the Court below.

CONCLUSION.

For the foregoing reasons it is respectfully urged that the petition for a writ of certiorari should be granted.

Respectfully submitted,

WALTER J. ROCKLER,
Attorney for Petitioner.

APPENDIX A.

Statutes Involved.

Judicial Code (Title 28 of the United States Code), Section 1291, provides as follows:

§ 1291. Final decisions of district courts

The courts of appeals shall have jurisdiction of appeals from all final decisions of the district courts of the United States, the United States District Court for the District of the Canal Zone, the District Court of Guam, and the District Court of the Virgin Islands, except where a direct review may be had in the Supreme Court.

Internal Revenue Code (Title 26 of the United States Code):

Sec. 7602. Examination of Books and Witnesses.

For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary or his delegate is authorized —

(1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry;

(2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary or his delegate may deem proper, to appear before the Secretary or his delegate at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and

(3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

Sec. 7604. Enforcement of Summons.

(a) Jurisdiction of District Court. — If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement. — Whenever any person summoned under section 6420(e)(2), 6421(f)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary or his delegates may apply to the judge of the district court or to a United States commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States commissioner shall have the power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

(c) Cross References. —

(1) Authority to Issue Orders, Processes, and Judgments. —

For authority of district courts generally to enforce the provisions of this title, see section 7402.

(2) Penalties. —

For penalties applicable to violation of section 6420(e)(2), 6421(f)(2), or 7602, see section 7210.

APPENDIX B.

Opinions and Judgments Below.

COURT OF APPEALS JUDGMENT

UNITED STATES COURT OF APPEALS
For The Seventh Circuit
Chicago 10, Illinois

Monday, May 14, 1962
Before
Hon. JOHN S. HASTINGS, Chief Judge
Hon. WIN G. KNOCH, Circuit Judge
Hon. LATHAM CASTLE, Circuit Judge

In the Matter of the Application for Enforcement of Summonses issued by the Commissioner of Internal Revenue, etc. ROMUALD M. SOJA, Internal Revenue Agent, *Petitioner-Appellee,* vs. No. 13558 MAURICE L. and HELEN T. DAVIS, etc., *Respondents-Appellants.*	Appeal from the United States District Court for the Northern District of Illinois Eastern Division

This cause came on to be heard on the transcript of the record from the United States District Court for the Northern District of Illinois, Eastern Division, and was argued by counsel.

On consideration whereof, it is ordered and adjudged by this court that appellants' appeal from an order of said District Court in this cause be, and the same is hereby, DISMISSED for lack of jurisdiction, in accordance with the opinion of this Court filed this day.

COURT OF APPEALS OPINION

IN THE
UNITED STATES COURT OF APPEALS
FOR THE SEVENTH CIRCUIT

SEPTEMBER TERM, 1961—APRIL SESSION, 1962

No. 13558

IN THE MATTER OF THE APPLICATION FOR ENFORCEMENT OF SUMMONSES ISSUED BY THE COMMISSIONER OF INTERNAL REVENUE TO MAURICE L. AND HELEN T. DAVIS, Individually and MAURICE L. DAVIS, as Trustee of Trusts "A" and "B", dated March 1, 1952, and Trusts "A", "B", "C" and "D", dated October 1, 1952.

ROMUALD M. SOJA, Internal Revenue Agent,

Petitioner-Appellee,

v.

MAURICE L. and HELEN T. DAVIS, Individually and MAURICE L. DAVIS, as Trustee of Trusts "A" and "B", dated March 1, 1952, and Trusts "A", "B", "C" and "D", dated October 1, 1952.

Respondents-Appellants.

On Appeal from the Order of the United States District Court for the Northern District of Illinois.

May 14, 1962

Before HASTINGS, *Chief Judge*, and KNOCH and CASTLE, *Circuit Judges*.

CASTLE, *Circuit Judge*. This is an appeal from an order of the District Court directing the appellant,[1] Maurice

[1] Helen T. Davis, appellant's wife, is not a party to this action.

L. Davis, as an individual and as the trustee of six specified trusts, to comply with eight summonses issued by the Internal Revenue Service calling for the production of certain books and records. Appellant had appeared before the Internal Revenue Agent but refused to produce the information or records called for in the summonses. Appellee filed a petition in the District Court pursuant to the provisions of 26 U.S.C.A. §7604 praying that a writ of attachment issue to bring appellant before the court to show cause why he should not be held for contempt for failure to comply with the summonses of the Commissioner of Internal Revenue. The appellant filed an answer and, after a hearing, the District Court entered the order from which this appeal is prosecuted.

The government contends that the order appealed from is interlocutory and that therefore this Court lacks jurisdiction of this appeal. Our agreement with the government's contention is dispositive of the appeal and makes it unnecessary for us to consider other issues raised by the parties.

The decision of this Court in *Jarecki* v. *Whetstone*, 7 Cir., 192 F. 2d 121, is a controlling precedent on the issue here presented. We had occasion to point out in *United States* v. *Vivian*, 7 Cir., 217 F. 2d 882, that the rationale of *Whetstone* is grounded on the nature of the specific statutory provision here involved. §7604 provides "for an attachment against [the recusant witness] as for a contempt". The proceedings is one for contempt and the order to testify and produce the records designated is but an interlocutory step to afford the witness an opportunity to purge himself. It is not the "end of a proceeding begun against the witness". *Cf. Ellis* v. *Interstate Commerce Commission*, 237 U.S. 434, 442. In *Cobbledick* v. *United States*, 309 U.S. 323, it was recognized (p. 329) that procedures for the enforcement of subpoenas may differ and that where a statutory proceeding afforded for the enforcement of an administrative subpoena terminates with the order directing compliance such an order in final and reviewable. But such is not the case with a con-

tempt proceeding initiated pursuant to §7604. Such proceeding is not terminated by an order directing compliance.

And, contrary to appellant's contention, our decision in *McDermott* v. *John Baumgarth Company*, 7 Cir., 286 F. 2d 864, is not a rejection of *Whetstone*. There the government's appeal was from an order directing that books and records be returned to the taxpayer[2] but that the Internal Revenue agents be given access to certain of them. The order was a complete and final rejection of the government's claimed right to continued possession of the books and records and the relief it sought to obtain and in substance terminated the proceeding.

We are cognizant that other Circuits have held that an order directing compliance entered pursuant to §7604 is final and appealable within the meaning of 28 U.S.C.A. §1291.[3] In our considered judgment the opinions embodying such rulings have failed to recognize the distinction between a contempt proceeding initiated pursuant to §7604 —which is not terminated by the order directing compliance—and other types of statutory enforcement procedures in which the enforcement order is the end of the proceeding, complete in itself, and the order, if not obeyed, the basis for a contempt adjudication in a separate proceeding.

Appellant's appeal is dismissed for lack of jurisdiction.

APPEAL DISMISSED.

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[2] The taxpayer asserted by way of cross-appeal that the government had failed to establish a right to examination of the books and records to which it was accorded access under the order. This Court rejected the taxpayer's contention and affirmed the order without discussion of the Court's jurisdiction of the cross-appeal.

[3] *O'Conner* v. *O'Connell*, 1 Cir., 253 F. 2d 365; *In re Albert Lindley Lee Memorial Hospital*, 2 Cir., 209 F. 2d 122; *Falsone* v. *United States*, 5 Cir., 205 F. 2d 734; *Brownson* v. *United States*, 8 Cir., 32 F. 2d 844. Cf. *Wall* v. *Mitchell*, 4 Cir., 287 F. 2d 31, where the question was not raised.

DISTRICT COURT ORDER

UNITED STATES DISTRICT COURT
Northern District Of Illinois
Eastern Division

In The Matter Of The Application For Enforcement Of Summonses Issued By The Commissioner Of Internal Revenue To Maurice L. and Helen T. Davis, Individually, and Maurice L. Davis, as Trustee of Trusts "A" and "B" Dated March 1, 1952, and Trusts "A", "B," "C," and "D," Dated October 1, 1952	No. 61 C 1502

ORDER

This matter having come on for hearing on the petition of Romuald M. Soja, Internal Revenue Agent, a duly authorized delegate of the Secretary of the Treasury, by James P. O'Brien, United States Attorney for the Northern District of Illinois, and the Court having jurisdiction of the subject matter and persons herein, and the Court being fully advised in the premises upon a hearing on the merits, testimony having been received and evidence produced,

It Is Determined That:

1. Pursuant to Sections 7602 and 7603, Internal Revenue Code of 1954, the Commissioner of Internal Revenue, a delegate of the Secretary of the Treasury of the United States, by and through Romuald M. Soja, Internal Revenue Agent, personally served summonses upon the respondents Maurice L. Davis, as an individual, and upon Maurice L. Davis as Trustee of Trusts "A" and "B," dated March 1, 1952, and Trusts "A", "B," "C," and "D," dated October 1, 1952, on the 12th day of July, 1961, requiring the

respondents to appear and to produce certain books and records and other documents on the 24th day of July, 1961, at the Internal Revenue Service Office, 17 North Dearborn Street, Chicago, Illinois.

2. The respondent, Maurice L. Davis, as an individual, failed to comply with said summons in that he did not produce his books and records and other documents at the time and place appointed, as required by said summons.

3. The respondent, Maurice L. Davis, as Trustee of Trust "A" dated March 1, 1952, failed to comply with said summons in that he did not produce a copy of the partnership agreement for the H & R Builders partnership, of which Edward Hochman, Haskell Richards, Maurice L. Davis, as Trustee of Trust "A" dated March 1, 1952, and Maurice L. Davis, as Trustee of Trust "B" dated March 1, 1952, were members, nor did he produce copies of all partnership returns filed by H & R Builders from date of organization to date of dissolution, nor did he produce any books and records of H & R Builders partnership, at the time and place appointed, as required by said summons.

4. The respondent, Maurice L. Davis, as Trustee of Trusts "A" and "B" dated March 1, 1952, failed to comply with said summonses in that he did not produce the books and records of said trusts for the taxable years ended February 28, 1953, February 28, 1954, February 28, 1955 and February 29, 1956, at the time and place appointed, as required by said summonses.

5. The respondent, Maurice L. Davis, as Trustee of Trusts "A," "B," "C," and "D" dated October 1, 1952, failed to comply with said summonses in that he did not produce the books and records of the trusts for the taxable years ended September 30, 1953, September 30, 1954 and September 30, 1955, at the time and place appointed, as required by said summonses.

6. The Internal Revenue Service is investigating the internal revenue tax liability to the United States of America of Maurice L. and Helen T. Davis for their taxable years ending in 1954 and 1955.

7. There are reasonable grounds for believing that the books and records requested contain information important and material to the said investigation now being conducted by the Internal Revenue Service.

Therefore, It Is Hereby Ordered that Maurice L. Davis, as an individual, and Maurice L. Davis as Trustee of Trusts "A" and "B" dated March 1, 1952 and Trusts "A," "B," "C," and "D" dated October 1, 1952, comply with said summons by simultaneously producing all of those books and records requested by said summonses which he has in his possession or control for examination to Internal Revenue Agent Romuald M. Soja, at Room 1426, 17 North Dearborn Street, Chicago, Illinois, on or before 1:00 P.M. September 29, 1961, said examination to continue from time to time until completed.

Enter:

/s/ Igoe
Judge.

Date: September 27, 1961.